

EXHIBIT 71

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Huntsville, AL 35811

Qualitest® Pharmaceuticals

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October 30, 2008

Joseph T. Rannazzisi
Deputy Assistant Administrator
Office of Diversion Control
Drug Enforcement Administration
Washington, DC 20537

Dear Mr. Rannazzisi,

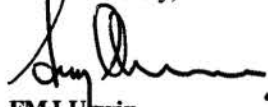
I am writing this letter to advise you of a significant change to our corporate policy regarding the distribution of controlled substances. Effective Wednesday, October 22, 2008, Qualitest Pharmaceuticals, DEA RG0359390 (Qualitest) no longer distributes any Schedule II or Schedule III product containing hydrocodone to any independent retail pharmacy. We will continue to distribute controlled or scheduled drug products to our customers classified as wholesalers, distributors, re-packagers, mail order, centrally purchasing retail pharmacies (chains), warehouses, or closed-door type customers.

Each day for the past year, Qualitest has voluntarily provided DEA with electronic reports of all controlled substances sales. This reporting has supplemented required ARCOS reporting of our controlled substances transactions and demonstrates our commitment to helping prevent the diversion of controlled substances and to working cooperatively with the DEA and other enforcement agencies to that end.

Additionally, to assist the DEA in source determination and counterfeit prevention, Qualitest hereby offers to provide the DEA with images or samples of each controlled substance we manufacture together with their relating labels. If the DEA would like to receive images or samples of our products, please provide guidance relating to the relevant products and whether you would prefer images (photographs) or samples. In the case of the latter, please advise on relating quantities, strengths, and sizes required as well as with details concerning transfer of these materials to the DEA.

Additionally, I am available to meet with you or your staff at any time to discuss any issues related to the manufacturing and distribution of our pharmaceutical controlled substances.

Yours sincerely,



FMJ Urwin
President & Chief Executive Officer

cc:

D. Linden Barber
Associate Chief Counsel
Drug Enforcement Administration

Louis LeJarza
Acting Diversion Program Manager
New Orleans Division
Drug Enforcement Administration

Patricia Millier
Group Supervisor
Birmingham Resident Office
Drug Enforcement Administration

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